



Bulletin

2013-05B

REVISED FORMS OF LIST

TO: Boards of Assessors

FROM: Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

DATE: November 2013

SUBJECT: Revised Forms of List

This *Bulletin* provides you with revised personal property returns approved by the Commissioner of Revenue under G.L. c. 58, § 3.

The returns have been revised to reflect a change in the state and local tax treatment of utility corporations that takes effect on January 1, 2014 for state tax year 2014 and local fiscal year 2015. St. 2013, c. 46, §§ 29-31, 39 and 84. Utility corporations, except for landline telephone and telegraph corporations subject to G.L. c. 166, will now be treated as business corporations for local tax purposes under G.L. c. 59, § 5(16)(2) and will be taxable for machinery used in the conduct of the business. Previously, the only machinery utility corporations were taxable for locally was machinery used in manufacturing or supplying or distributing water. Telephone and telegraph corporations, however, remain taxable only for machinery used in manufacturing or supplying or distributing water. G.L. c. 59, § 5(16)(1). See attached Chart 1. The returns have also been revised to confirm taxpayers submitted an Annual Certification of Tax Entity Status to the Department of Revenue. That certification assists the Department compile the Corporations Book.

The revised forms ([State Tax Forms 2](#) and [2MT](#)) can be found on our [website](#). The attached Chart 2 describes the revisions made. As usual, you may decide with your vendor the size and color, as well as the typeset and spacing, for the returns. You may also adapt the format as needed to generate or provide the returns for electronic filing. The size and spacing shown are not intended to prevent you or your vendor from developing a hard copy or computerized format that better suits your needs. In developing your format, the primary consideration should be ease of use by taxpayers required to file.

The revised form is for use by taxpayers beginning with returns filed to report taxable personal property as of January 1, 2014 for fiscal year 2015. If you have already ordered or distributed the forms for FY2015, you may accept them, but should notify taxpayers formerly taxed locally as utility corporations about the revision. If you do not make the form available from your website, you may notify taxpayers that they can obtain it from our [website](#). However, taxpayers must direct all questions about completion of the form to your office.

If you have any questions, please contact the Bureau of Municipal Finance Law staff at 617-626-2400.

Chart 1
TAXATION OF PERSONAL PROPERTY
UTILITY COMPANIES (TELEPHONE & TELEGRAPH COMPANIES*, GAS, ELECTRIC)

Taxpayer Entity	Aerial Plant (Poles and Wires on Public & Private Ways)	Underground Plant (Conduits, Pipes & Wires)	Generating Machinery	Switching & Routing Machinery	Other Machinery	Other Assets
Telephone and Telegraph Corporations subject to G.L. c. 166 (Landline corporations centrally valued by DOR) 59:5(16)(1)	Yes	Yes	Yes	No	No	No
Other Utility corporations and non-corporate entities (partnerships, trusts, LLCs), taxed as business corporations for state tax purposes, <i>i.e.</i> , filing federally as corporations 59:5(16)(2)	Yes	Yes	Yes	Yes if used to conduct business**	Yes if used to conduct business** Includes dedicated cable TV and internet access machinery	No
Other Utility non-corporate entities for state tax purposes, <i>i.e.</i> , filing federally as partnerships, trusts, disregarded entities	Yes	Yes	Yes	Yes	Yes Includes dedicated cable TV and internet access machinery	All other assets, including: <ul style="list-style-type: none"> • Office equipment • Electronics • Furniture • Goods • Inventory

* Includes cable or other bundled carriers that provide substantial telephone/telegraph service

** Does not include machinery that is inventory, used for internal administrative, selling, accounting, purchasing functions or directly in air conditioning

Chart 2

**NOVEMBER 2013 FORM REVISIONS
BUSINESS PERSONAL PROPERTY RETURNS**

FORM NAME	NUMBER	LAST REVISED	11/2013 REVISIONS
Form of List – Return of Personal Property Subject to Taxation (Filed by Individuals, Partnerships, Associations or Trusts, Corporations, Limited Liability Companies and Other Legal Entities)	State Tax Form 2	11/2010	<ul style="list-style-type: none">• Section 1-C revised to eliminate references to utility corporations and utility corporate excise returns.• New Section 1-D added to confirm taxpayer has filed Annual Certification of Tax Entity Status with Department of Revenue.• Prior Sections 1-D to H renumbered.• Sections 3-B, D and E revised to eliminate references to utility corporations.
Form of List – Return of Personal Property Subject to Taxation (Filed by Mobile Telecommunication Providers)	State Tax Form 2MT	11/2010	<ul style="list-style-type: none">• New Section 1-D added to confirm taxpayer has filed Annual Certification of Tax Entity Status with Department of Revenue.• Prior Sections 1-D to H renumbered.